

REVENUE DEPARTMENT[701]

Adopted and Filed

Pursuant to the authority of Iowa Code chapter 17A and sections 421.14 and 421.17, the Department of Revenue hereby adopts an amendment to Chapter 6, “Organization, Public Inspection,” Iowa Administrative Code.

Notice of Intended Action was published in IAB Vol. XXXI, No. 7, p. 789, on September 24, 2008, as **ARC 7197B**.

This rule provides that the Director of Revenue may extend the period of time for filing tax returns for up to one year for businesses and persons located in disaster areas declared by the Governor.

This rule is identical to that published under Notice of Intended Action.

This rule will become effective December 24, 2008, after filing with the Administrative Rules Coordinator and publication in the Iowa Administrative Bulletin.

This rule is intended to implement 2008 Iowa Acts, Senate File 2400, section 52.

The following amendment is adopted.

Adopt the following new rule 701—6.8(421):

**701—6.8(421) Tax return extension in disaster areas.** If a natural disaster is declared by the governor in any area of the state, the director may extend for a period of up to one year the due date for the filing of any tax return and may suspend any associated penalty or interest that would accrue during that period of time for any affected taxpayer whose principal residence or business is located in the covered area if the director determines it necessary for the efficient administration of the tax laws of this state. The director will notify the public of any possible extensions of tax filings as well as possible suspensions of penalty and interest. Notification will be made through different means available to the director including, but not limited to, press releases, media information, and the department’s Web site. Persons eligible for extension shall notify the director that they qualify and shall include a notation of the reason for the extension request on the tax return.

This rule is intended to implement 2008 Iowa Acts, Senate File 2400.

[Filed 10/31/08, effective 12/24/08]

[Published 11/19/08]

EDITOR’S NOTE: For replacement pages for IAC, see IAC Supplement 11/19/08.